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PARAMOUNT HOME ENTERTAINMENT INC.

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
(Richmond Division)**

In re

CIRCUIT CITY STORES, INC., *et al.*,

Debtors.

Case No.: 08-35653-KRH  
(Jointly Administered)

Chapter 11

**DECLARATION OF DAVID M. STERN PURSUANT TO FED. R. CIV. P. 56(f)<sup>1</sup>**

I, David M. Stern, declare as follows:

1. I am an attorney admitted to practice before the Supreme Court of the State of California and all federal courts in the state. I have been admitted as counsel in this case for Paramount Home Entertainment Inc. (“Paramount”) *pro hac vice*.

2. I have personal knowledge of all facts set forth herein and would, if called and sworn as a witness in court, testify orally as set forth herein.

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<sup>1</sup> By agreement with the Debtors, Paramount’s response date was extended to January 11, 2010.

3. I am making this declaration in accordance with Fed. R. Civ. P. 56(f) in order to show what evidence I would produce – via already propounded discovery and via discovery not yet undertaken – at trial or via a supplemental response to the *Debtors’ Motion for Summary Judgment with Respect to Certain Claims Subject to (I) The Debtors’ Nineteenth Omnibus Objection to Claims (Reclassification of Certain Misclassified Claims to General Unsecured, Non-Priority Claims) and (II) the Debtors’ Thirty-Third Omnibus Objection to Claims (Modification and/or Reclassification of Certain Claims)* [Docket No. 6134] (the “Motion”), and the related memorandum of law [Docket No. 6136] (the “Debtors’ Brief”).

4. In connection with Paramount’s reclamation rights and its various claims arising therefrom (hereinafter the “Reclamation Claim”), I attempted to ascertain, from the *Debtors’ Nineteenth Omnibus Objection to Claims (Reclassification of Certain Misclassified Claims to General Unsecured, Non-Priority Claims)* [Docket No. 3703] (the “Objection”) the basis upon which the Debtors were objecting to Paramount’s Reclamation Claim.

5. This task was made exceedingly difficult, as in the Objection, the only explanation the Debtors provided for requesting that any Reclamation Claim be classified as a general unsecured claim was that, according to Debtors’ books and records, the claims were “asserted with incorrect classifications.” *See* Objection, ¶ 11.

6. In order to flesh out key facts that Paramount anticipated might be a basis for the Objection, and as part of only preliminary discovery, I prepared and served *Paramount Home Entertainment Inc.’s First Set of Interrogatories to Circuit City Stores*,

*Inc., et al., and Paramount Home Entertainment Inc.'s First Set of Requests for Production of Documents to Circuit City Stores, Inc., et al.* on November 23, 2009, true copies of which are attached, respectively, as Exhibits 1 & 2 (collectively, the "Discovery").

7. The Debtors' counsel – both Douglas Foley and Ian Fredericks – advised me that the Debtors did not believe they should be responding to the Discovery, as they believed that, as a matter of law, the Debtors were entitled to judgment.

8. I countered that I could understand that position, but that I took a different view of the Discovery.

9. As a compromise to avoid a discovery fight, and with neither party giving up any rights, objections or defenses, Debtors' counsel and I agreed that the Debtors would respond to Interrogatories Nos. 7, 8 and 9 by the end of 2009 and that the Debtors' responses to the balance of the Discovery would be deferred pending the hearing on their, at that time, as-yet-unfiled motion for summary judgment.

10. As promised, the Debtors responded to Interrogatories Nos. 7, 8 and 9 before the end of 2009 (a true copy of the response is attached as Exhibit 3), although their response to Interrogatory No. 8 (*see* ¶ 11.a) was problematic as it professed an inability to generate the requested information. It is my present intention to seek further information on the subject matter of Interrogatory No. 8 consensually, if possible, or, if not, by motion to compel or through an expert employed by Paramount who would examine the Debtors' books and records to develop the information requested in Interrogatory No. 8.

11. As Paramount's concurrently filed *Opposition of Paramount Home Entertainment Inc. to Debtors' Motion for Summary Judgment with Respect to Certain Claims Subject to the Debtors' Nineteenth and Thirty-Third Omnibus Objections to Claims* (the "Opposition") makes clear – and I will avoid repeating it *verbatim* here, although "for the record," I incorporate it by this reference – Paramount believes that the Motion is not well-taken and that the following facts, which are sought by the Discovery, are relevant to the Motion and should result in the Motion's denial:

- a. "[T]he amount of proceeds the Debtors received from the sale of Paramount goods from the Petition Date through the present time in the form of a daily tally, if possible. If it is not possible to provide a daily tally, please provide a tally that breaks the proceeds down by the shortest period (e.g., week, month) feasible." Interrogatory No. 8.
- b. "[T]he steps, if any, that the Debtors took in response to the reclamation demands they received, including the Paramount Reclamation Demand. For example, please state whether the Debtors made any effort to identify what goods subject to reclamation demands were in the Debtors' possession; whether the Debtors made any attempt to keep proceeds from the goods subject to reclamation demands separate; or whether the Debtors returned any goods in response to a reclamation demand." Interrogatory No. 10.
- c. "[T]he total amount of proceeds received by the Debtors from the sale of all goods (in the form of a daily tally if possible; if not, in such other interval

as is feasible) from the Petition Date through the last date the Debtors' sold goods." Interrogatory No. 11.

- d. "[T]he amount of secured debt with liens on inventory on a daily basis, if possible, (and, if not, on as continuous a basis as possible) commencing on the Petition Date until the debt was paid off." Interrogatory No. 13.

12. The information sought by the above-quoted Discovery is relevant to the Motion because the facts sought will establish at what point the debt secured by Paramount's goods was paid off and how much Paramount inventory the Debtors had on that date.<sup>2</sup> Establishing at what point the debt secured by Paramount's goods was paid off and how much Paramount inventory the Debtors had on that date is relevant to the so-called prior lien defense.

13. The Discovery is also relevant to the Motion because the facts sought will establish what steps the Debtors took in connection with the *Order Under Bankruptcy Code Sections 105(a), 362, 503(b), 507(a), 546(c), and 546(h) (I) Granting Administrative Expense Status to Obligations from Postpetition Delivery of Goods; (II) Authorizing Payment of Expenses in the Ordinary Course of Business; (III) Authorizing Debtors to Return Goods; and (IV) Establishing Procedures for Reclamation Demands*, entered November 13, 2008 [Docket No. 133], as made final on December 5, 2008 [Docket No. 897] (the "Reclamation Procedures Order") to assure that the rights of creditors making Reclamation Demands in accordance with the Reclamation Procedures Order were respected. Establishing what steps the Debtors took in connection

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<sup>2</sup> This will be true both for the prepetition debt and DIP loans, whichever the Court determines is the relevant benchmark.

with the Reclamation Procedures Order is relevant to whether the Debtors sought and implemented that order in good faith. Although it is our position that it is irrelevant that Paramount did not take steps, including initiating suit or seeking an injunction, in the event this Court determines that such alleged inaction occurred and is relevant to Paramount's rights, establishing what steps the Debtors took would also be relevant to whether the Debtors were misled or otherwise prejudiced by Paramount's alleged "failure" to initiate suit to enforce its rights to reclamation, such that Paramount's rights should be lost by alleged inaction.

14. Additionally, I did not engage in discovery of additional matters because the pleadings gave no notice of the Debtors' defenses. Now that the Debtors have set out their defenses, I would, *inter alia*:

- a. Examine representatives of the Debtors to determine how the value of the Debtors' inventory and other assets not subject to Reclamation Demands compared to the pertinent secured debt (*see* note 2) prior to, during and after the going-out-of-business sales, and thereafter, if necessary, employ experts to opine on this issue.
- b. Examine representatives of the Debtors to ascertain their intentions concerning the Reclamation Procedures Order and the manner in which they implemented it.
- c. Examine representatives of the Debtors to determine what they understood, prior to, during and after the going-out-of-business sales, concerning Paramount's Reclamation Demand.

- d. Obtain communications between the Debtors and the holders of the pertinent secured debt (*see* note 2), some of which is sought already (see Exhibit 2).
- e. Employ experts to ascertain and/or verify the information sought by Interrogatories 8, 10, 11 and 13.

15. This proposed discovery would produce facts relevant to the prior lien defense (14.a & 14.e); to whether the Debtors sought and implemented the Reclamation Procedures Order in good faith (14.b & 14.d); and to whether the Debtors were misled or otherwise prejudiced by what the Debtors claim was Paramount's failure to initiate suit to enforce its rights to reclamation (14.c).

16. I also respectfully reserve the right to propound additional discovery and/or to employ additional experts. I have been practicing law for almost 35 years and have learned that it is not always possible to know what discovery will reveal and that some flexibility is essential to the proper presentation of a case.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and was executed this 8th day of January 2010.



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David M. Stern

### CERTIFICATE OF SERVICE

I, Korin A. Elliott, hereby certify that a true and correct copy of the foregoing *Declaration of David M. Stern Pursuant to Fed. R. Civ. P. 56(f)* has been served upon the parties listed below on this 8th day of January, 2010.

/s/ Korin A. Elliott

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